

M.Com. (CBCS)

(Applicable to the batch of students admitted in the academic year 2023-24 and onwards)

SYLLABUS



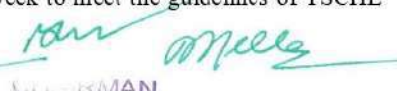
**FACULTY OF COMMERCE,
PALAMURU UNIVERSITY,
MAHABUBNAGAR- 509001, T.S.**

2023

M.COM. (CBCS) COURSE STRUCTURE
(w.e.f. 2023-24)

SEMESTER-I											
S. No.	Code	Title of the Paper	THPW	Credits	ESED	MARKS					TOTAL
						IA	A	S	LPE	ESE	
1	Com 1: Core-I	Managerial Economics	4	4	3 Hrs	20	10	10	-	60	100
2	Com 2: Core -II	Principles of Marketing	4	4	3 Hrs	20	10	10	-	60	100
3	Com 3: Core -III	Organization Theory & Behaviour	4	4	3 Hrs	20	10	10	-	60	100
4	Com 4: Elective-I	Specialization**	4	4	3 Hrs	20	10	10	-	60	100
5	Com 5: Elective-II	Specialization**	4	4	3 Hrs	20	10	10	-	60	100
TOTAL			20	20		100	50	50	0	300	500
SEMESTER-II											
1	Com 6: Core- I	International Business and Business Environment	4	4	3hr	20	10	10	-	60	100
2	Com 7: Core -II	Marketing Management	4	4	3hr	20	10	10	-	60	100
3	Com 8: Core -III	Human Resource Management	4	4	3hr	20	10	10	-	60	100
4	Com 9: Elective-I	Specialization**	4	4	3hr	20	10	10	-	60	100
5	Com 10: Elective-II	Specialization**	4	4	3hr	20	10	10	-	60	100
TOTAL			20	20		100	50	50	0	300	500
SEMESTER-III											
1	Com 11: Core- I	Research Methodology & Statistical Analysis	4	4	3hr	20	10	10	-	60	100
2	Com 12: Core -II	E-Commerce (ID Paper)	4 (3T+1P)	4	3hr	15	-	-	35	50	100
3	Com 13: Core -III	Cost Accounting and Control	4	4	3hr	20	10	10	-	60	100
4	Com 14: Elective-I	Specialization**	4	4	3hr	20	10	10	-	60	100
5	Com 15: Elective-II	Specialization**	4	4	3hr	20	10	10	-	60	100
TOTAL			20	20		95	40	40	35	290	500
SEMESTER-IV											
1	Com 16: Core- I	Quantitative Techniques for Business Decisions	4	4	3hr	20	10	10	-	60	100
2	Com 17: Core -II	Business and Corporate Taxation	4	4	3hr	20	10	10	-	60	100
3	Com 18: Core -III	Strategic Management	4	4	3hr	20	10	10	-	60	100
4	Com 19: Elective-I	Specialization**	4	4	3hr	20	10	10	-	60	100
5		Project Work	8	4		-	-	-	-	75 D + 25 VV	100
Total			24	20		80	40	40	0	340	500
Grand Total			84	80	0	375	180	180	35	1230	2000

ID: Inter Disciplinary/ Open Elective – Paper in Third Semester offered by Commerce Department; THWP: Teaching Hours per Week; ESED: End-Semester Examination Duration; IA: Internal Assessment; A: Attendance; S: Seminar; LPE: Lab Practical Examination; T: Theory; P: Practical; VV: Viva-Voce; D: Dissertation; ** Area of Specialization; ## 2 hours for Continuous Comprehensive Evaluation (CCE) of the students per week to meet the guidelines of TSCHE and course coherence.


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****Area of Specialization**

Sl. No.	Specialization	Semester-I	Semester-II	Semester-III	Semester-IV
I	Finance (F)	(1) FM: Financial Management	(3) IM: Investment Management	(5) IFM: International Financial Management	(7) FD: Financial Derivatives
		(2) IAS: Indian Accounting Standards	(4) AMA: Advanced Managerial Accounting	(6) SAPM: Security Analysis and Portfolio Management	
II	Accounting (A)	(1) FM: Financial Management	(3) IM: Investment Management	(5) ACA: Advanced Corporate Accounting	(7) ACAC: Advanced Cost Accounting and Control
		(2) IAS: Indian Accounting Standards	(4) AMA: Advanced Managerial Accounting	(6) FSA: Financial Statement Analysis	
III	Marketing (M)	(1) RM: Retail Marketing	(3) CRE: Consumer Rights & Education	(5) IM: International Marketing	(7) SCM&CRM: Supply Chain Management & Customer Relationship Management
		(2) ASM: Advertising & Sales Management	(4) SM: Services Marketing	(6) CB: Consumer Behavior	
IV	Human Resource Management	(1) Strategic HRM	(3) International HRM	(5) Organizational Change & Development	(7) Human Resource Development
		(2) Professional Management	(4) Industrial Relations	(6) Labour legislatives	
V	Taxation (T)	(1) FM: Financial Management	(3) IM: Investment Management	(5) DT: Direct Taxation	(7) Tax : Tax Planning
		(2) AS: Indian Accounting Standards	(4) AMA: Advanced Managerial Accounting	(6) IDT : Indirect Taxation	(8) IT: International Taxation
VI	International Business (IB)	(1) FM: Financial Management	(3) IM: Investment Management	(5) IFM: International Financial Management	(7) IBE: International Business Environment
		(2) AS: Indian Accounting Standards	(4) AMA: Advanced Managerial Accounting	(6) ITTP: International Trade – Theory and Practice	(8) IM: International Marketing

ID: Inter Disciplinary/ Open Elective – Paper in Third Semester offered by Commerce Department; THWP: Teaching Hours per Week; ESED: End-Semester Examination Duration; IA: Internal Assessment; A: Assignment; S: Seminar; LPE: Lab Practical Examination; T: Theory; P: Practical; VV: Viva-Voce; D: Dissertation;

** Area of Specialization;

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PROJECT REPORT GUIDELINES

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, collect relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.

The topic is to be selected carefully in consultation with supervisor. All the material that relates to project work, including filled-in questionnaire should be shown to your supervisor and be kept until the Examination Branch has confirmed your results. Do not throw this material away once your project work is submitted, as you might be asked to present it as part of the Viva-Voce Examination, before your project work results are confirmed.

The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project work and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule and providing the supervisor with samples of your work.

Students must ensure that they maintain **regular contact with their supervisors** and provide the supervisor with drafts of their work at regular intervals.

Students are required to submit a project report on a topic related/connected with trade, industry and commerce. Project work can be done by taking the information from the select organization focusing on areas like Accounting, Finance, Marketing, Human Resource Management, Operations and Management etc.

The project reports would be examined by the external examiner and based on the report and Viva-Voce examination conducted at the end of IV-Semester, a student will be awarded marks and send to Examination Branch, P.U .

The External Examiners will examine the following in Project Report:

- a) Review of Literature.
- b) Objectives of the study, Methodology of the study.
- c) Style of Presentation – Comprehensiveness, Table presentation, Graphs, Charts etc.
- d) Analysis and interpretations of the study.
- e) Overall linkage between objectives, methodology, findings and suggestions.
- f) Bibliography and References.

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Main Building, Raigarh
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ORGANISATION OF PROJECT REPORT

1) Project report should be presented in the following sequence:

- Title Page
- Student's Declaration
- Supervisor's Certificate
- Principal/Head's Certificate
- Certificate Issued by the Organization
- Acknowledgements
- List of Table /Figures
- Contents Page
- Chapters
- Bibliography
- Appendices

2) **Chapter Scheme:** Keeping in view the objectives of the study, the chapter should be designed. Generally, the suggested scheme of chapters for project work is as under:

- **Chapter-I: Introduction:** This chapter covers introduction to topic, review of literature, importance of the study, the research problem, objectives of the study, hypotheses, methodology, sample design, sources of data, scope of the study, statistical tools, chapter scheme
- **Chapter-II: Profile of Company/ Profile of Respondents:** This chapter deals with profile of company / companies, or profile of respondents (If primary data are used for the study).
- **Chapter-III: Data Analysis and Interpretation:** This chapter presents the data analysis, interpretations, and inferences for the collected data.
- **Chapter-IV: Summary and Findings:** This Chapter covers summary, conclusions, findings and recommendations of the study.

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TECHNICAL SPECIFICATIONS OF THE PROJECT REPORT

1. Project Report should be typed on **A4 white papers**, and be **1.5 spaced**.
2. All pages should be **numbered**, and numbers should be placed at the centre of the bottom of the page.
3. **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.
4. **Three (3) bound copies & a Soft-copy** should be submitted to the **Principal/Director of your College/Institute**.

5. **Bibliography & References:** Bibliography & References are necessary to avoid plagiarism, to verify quotations and enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project report as well as at the end of the project report. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.

Citation provides a brief details of the authors and date of publication for referencing the work in the body of the text.

Reference list is given at the end of the text and is a list of all references used with additional details provided to help and identify each source.

6. Project report may be prepared in about 40 to 60 pages.

Note: Proper referencing is a crucial aspect of the project work. Hence, the students are strongly advised to talk to their supervisors about this matter, in order to make sure that the project report follows the appropriate referencing method.

7. **Internship:** The students should undertake the internship during the summer vacation for a duration of 6 days intervening between II & III semesters at a Business Organization/ Government Department/ Software Company/Service Organization/ Banks/Chartered Accountant firm as per the guidance of Supervisor concerned. Internship may be in the area of project work to be undertaken by the students or any area of student's interest. Students should obtain a certificate from the Organization where internship is carried. Internship report may be prepared in about 5 to 10 pages and appended at the end of project report.

8. Evaluation of Project Work:

*The project work will be evaluated for 100 marks; the distribution of marks is as under:

Project Work Record	50
Internship Report	25
Viva –Voce examination	25
Total	100

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M.Com (CBCS) Course – 2023-24
Scheme of Evaluation

The Scheme of Evaluation for M.Com. (I, II, III & IV Semesters) – 2023-24 is as under:

1. The performance of the students will be evaluated for 100 marks which consist of 40 marks for internal assessment & 60 marks for semester-end examination.
2. The question paper pattern for internal assessment is for 40 marks divided into four parts which consists of:

- i. Internal Evaluation in each paper consists of 4 Internal Assessments spanned over equal interval of time with a weightage of 10% each.
- ii. Each Internal Assessment will be conducted for 50 marks in the following pattern:

Class Test:		
(A)	(10 MCQ - 5 marks; 10 Fill in the blanks Questions – 5 marks and 05 Descriptive answers questions (1x5=10 marks)	15 Marks
(B)	Assignment	05 marks
(C)	Seminar/ Article/Book Review/Case Study	10 marks
(D)	Student Classroom attendance	10 marks
Total Marks		40 Marks

Note: The duration of internal assessment for 15 marks is 30 minutes.

- iii. Student Classroom attendance 10 marks will be given weightage as following:

% of Attendance	Marks
95% to 100%	10
86% to 94%	8
81% to 85%	6
75% to 80 %	4
65% to 74%*	2

*(Only to those students who provide a valid reason with condonation fee)

3. The question paper pattern for end-semester examination is for 60 marks divided into Part 'A' & 'B' which consists of:

Part – A – 20 Marks (4 short answer questions each carries 5 marks) without choice
Part – B – 40 Marks (4 long answer questions each carries 10 marks) with internal choice

Note: The duration of end-semester examination for 60 marks is three (3) hours.

4. The question paper pattern for practical papers like; E-Commerce will be evaluated for 100 which consist of 50 marks semester-end examination, 15 marks for internal assessment and 35 marks for lab practical examination.

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**SEMESTER-I
MANAGERIAL ECONOMICS**

PAPER CODE: Com 1: Core – I
THPW: 4; Credits: 4

Total Marks: 100 [60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: To impart conceptual and practical knowledge of managerial economics.

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:

Meaning of Managerial Economics - Managerial Economics and Economic Theory - Managerial Economics and Decision Sciences - Nature of managerial decision making - Managerial decision making process - Firm-meaning-Objectives - Concept of Economic Profit Vs. Accounting profit - Concept of derivative - Simple rules of derivation - Application of derivatives to optimization problems—Role of marginal analysis in decision making - Total, average and marginal relationship (including problems).

UNIT-II: DEMAND ANALYSIS:

Demand Theory and Analysis – Individual demand and Market demand – Factors determining demand(demand function) – Relationship between AR and MR- Utility Analysis and Consumer Surplus – Elasticity of demand – Price Elasticity - Income Elasticity – Cross Elasticity – Measurement of Elasticities with Point and Arc Method - Elasticity and Decision making (including problems).

UNIT-III: PRODUCTION and COST ANALYSIS:

Meaning of Production function – Cobb Douglas Production Function – Production with one variable input – Law of Diminishing marginal returns – Optimal employment to a factor of production - Production with two variable inputs – Production iso-quant – Production iso-cost – Optimal employment of two inputs – Expansion path – Returns to scale and economies of scope (including problems).

Concepts of Cost – Short run Cost Functions - Finding Minimum Average Variable Cost through equations – Long Run Cost Function - (including problems).

UNIT - IV: MARKET STRUCTURE:

Perfect and Imperfect market condition – Perfect competition – Characteristics – Equilibrium price – Profit maximization, (in short run and long run) – Shut down decision – Monopoly: characteristics,– Profit Maximization in short run and long run, Allocative Inefficiency, Income Transfer and Rent seeking – price discrimination-Monopolistic competition: Characteristics – Profit Maximization – Price and output determination in the short run and long run, Oligopoly: Characteristics – Price Rigidity - Kinked Demand Model (including problems).

SUGGESTED READINGS:

1. Petersen and Lewis : Managerial Economics, 4/e, Pearson/PHI, 2002.
2. Managerial Economics, Ahuja. H.L, S. Chand, New Delhi.
3. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi 2004.

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SEMESTER-I
PRINCIPLES OF MARKETING

PAPER CODE: Com 2: Core – II
THPW: 4; Credits: 4

Total Marks:100 [60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: To render an in-depth understanding of the 4 P's of marketing and familiarize learners with the latest developments in the field of marketing.

UNIT-I: BASICS OF MARKETING:

Meaning and Definition of Marketing- Scope of Marketing- Marketing Management Orientations/ Concepts (Product, Production, Selling, Marketing and Holistic Marketing) - Marketing Mix.

(Note: Choose a product and draft its marketing mix).

Market Segmentation: Concept- Bases of segmenting consumer and business markets- Requirements of effective segmentation

(Note: Choose a company and identify the bases of segmenting market for its product).

Target Market-Concept-Market Targeting Strategies (Mass, segmented, niche and micro marketing)- Concept of Positioning- Bases of Positioning- Positioning Maps

(Note: Create positioning maps for 10- 15 brands in FMCG sector/automobile sector/IT sector etc).

UNIT-II: MARKETING PLANNING & ANALYSIS AND CONSUMER BUYING BEHAVIOUR:

Meaning of Marketing Planning & Analysis- Contents of a Marketing Plan- Marketing Implementation & Control

(Organising the marketing department- marketing controls- Annual, Profitability, Efficiency and Strategic controls)

(Note:Take income statements of two competing companies and perform marketing profitability analysis for these companies).

Consumer Markets: Factors influencing consumer behavior- Models of consumer behavior (Marshallian, Maslow, Howard- Sheth model)- Steps in consumer decision process.

(Note: Apply consumer behaviour models for analyzing consumer behavior towards a consumer product)

Business Markets: Nature of buying unit- Participants in business buying- Business buying process.

(Note: Chalk out the buying process of a Paper Manufacturer / Textile Mill/ Computer Assembling Business etc).

UNIT- III PRODUCT AND PRICE MANAGEMENT:

Meaning of Product- Product Levels- Product Classification- Product Mix Decisions- New Product Development Process-Product Life Cycle Strategies- Branding- Packaging- Labelling

(Note: Identify a new product in the market and examine its development process).

Meaning of Price- Pricing Objectives- Pricing Methods (consumer based, competition based, cost-based) - Pricing Strategies (New product pricing, Product mix pricing, Price Adjustment strategies, Pricing across channels)

(Note: Identify top 100 brands in India and prepare a chart of their brand values over past 5 years

Assume hypothetical figures to conduct break even & marginal analysis and determine price of product, compute mark-up price and cost plus price using hypothetical figures).

UNIT- IV PROMOTION AND PLACE MANAGEMENT

Promotion Mix -Elements – Advertising: Objectives- Budget – Media- Effectiveness. (Note: Identify the considerations for evaluating media buy) Personal Selling: Steps (Note: Determine number of salespeople needed to sell 1000 units of laptops)– SalesPromotion: Objectives, Tools - Public Relations and Publicity:

Public Relations Tools - Direct Marketing & its Forms

Marketing Channels- Channel levels- Channel Types- Channel Design Decisions- Channel Management Decisions-Channel Conflict- Conflict Resolution-Wholesaling- Types of wholesaler- Retailing: Format of retail stores.(Note: Fix margins for retailers if you were the wholesaler of food / personal care products).

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SUGGESTED READINGS:

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: A South Asian Perspective – Philip Kotler and Kevin Lane Kotler, Pearson Education
3. Stanton WJ: Fundamental of Marketing,
4. Marketing concepts and cases – Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, TMH 13th Edition, New Delhi.
5. Marketing Management: A South Asian Perso
6. Marketing Management: Ramaswamy&Namakumari, Tata McGraw Hill
7. Marketing Planning and Strategy: Jain, Cengage learning.
8. Marketing Management: Gandhi IC, Tata McGraw Hill
9. Basic Marketing: Me Carthy EJ &. Others, Tata McGraw Hill
10. Marketing Channels: Rosenbloom, Cengage learning.
11. The Essence of Marketing: Majare, PHI
12. New Marketing Strategies: Ian Chasten, McGraw Hill
13. Marketing Management: Nazia Sultana & B. Shailaja, National Publishing Co.
14. Marketing Management: RajanSaxena, Tata McGraw Hill
15. Marketing: Sharma etal., Cengage Learning.
16. Digital Marketing Strategy: An Integrated Approach to Online Marketing: Simon Kingsnorth, Kogan Page

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SEMESTER-I
ORGANISATION THEORY AND BEHAVIOUR

PAPER CODE: Com 3: Core – III
THPW: 4; Credits: 4

Total Marks: 100[60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: to familiarize the students with the conceptual framework of discipline Organization Theory & Behaviour and its application in contemporary organizations.

UNIT-I: INTRODUCTION:

Organization: Definition – Organisation Theories: Classical Theory- Features – limitations. Neoclassical Theory – features – limitations. Contemporary Organisation Theory – features- - Systems Approach – Contingency Approach.

Organisational Behaviour: (OB) – Features – Scope – Challenges and opportunities for OB – Contributing disciplines to the OB.

Organisational Effectiveness: Meaning – Factors affecting organizational effectiveness – concept of positive organization behavior – Positive organizational Scholarship.

UNIT-II: UNDERSTANDING INDIVIDUAL AND GROUP BEHAVIOUR:

Individual Behaviour: Factors Influencing Individual Behaviour -Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal and External; Attitudes and Behaviour- Attitude Formation.

Group Behavior: Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Decision Making.

UNIT-III: MOTIVATION, MORALE AND ORGANIZATIONAL CULTURE & CHANGE:

Motivation: Theories of Motivation – Motivational Processes - Content Theories (Maslow, Herzberg, McClelland) – Process Theories (Adam, Victor, Vroom and Lawler and Porter).

Morale: Meaning – Factors influencing Morale

Organisational Culture: Meaning – Forming a Culture – Sustaining a Culture – Changing a Culture

Change – Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change.

UNIT-IV: LEADERSHIP, STRESS MANAGEMENT, CONFLICT AND COMMUNICATION:

Leadership: Leadership and Management – Leadership Styles - Theories of Leadership – Traits – Behavioral Model (Managerial Grid) – Contingency (Feilder, Path goal)

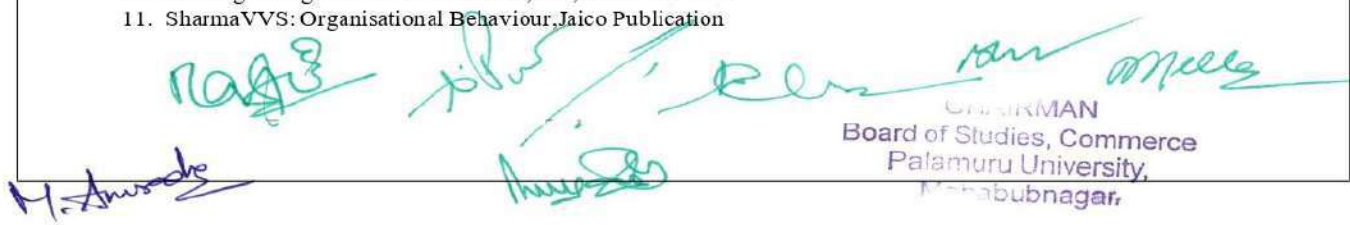
Stress Management: Meaning – Sources of Stress – Consequences of Stress – Managing Stress.

Conflict – Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

Communication: Meaning – Process – Types (Formal & Informal) – Significance – Barriers to Communication – Concept of computer mediated communication.

SUGGESTED READINGS:

1. Robins P.Stephen & Judge: Organizational Behavior, Pearson, New Delhi.2007
2. Greenberg and Baron: Behaviour in Organisation
3. Daft: Organisation Theory and Design, Thomson 2005
4. Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi.
5. Nahavandi: Organizational Behaviour, sage.
6. Nelson: Organisational Behaviour, 3e, Thomson 2006
7. Aswathappa: Organizational Behavior, Himalaya Publisher.
8. Jones G R :Organizational Theory, Pearson Education, New Delhi
9. Shashi Gupta & Rosy: Organisation Behaviour—Kalyani Publication
10. Hellriegel: Organisational Behaviour, 10e, Thomson 2006.
11. SharmaVVS: Organisational Behaviour,Jaico Publication


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SEMESTER-I
FINANCIAL MANAGEMENT

PAPER CODE: Com 4: Elective - I
THPW: 4; Credits: 4

Total Marks: 100[60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: To introduce the subject of Financial Management; and to acquaint the student with various techniques of Financial Management.

UNIT-I: INTRODUCTION AND CAPITAL BUDGETING:

(a) Financial Management: Meaning- Evolution – Organization of Finance Function – Goals of Financial Management

(b) Capital Budgeting: Meaning – Importance –Process –Kinds of Decisions –Cash Flow Estimation– Techniques of Capital Budgeting – Traditional Techniques: Payback Period – Accounting / Average Rate of Return – Discounted Techniques – Discounted Payback Period – Net Present Value – Internal Rate of Return – Profitability Index – NPV Vs. IRR – Capital Rationing (Including Problems)

Risk Analysis in Capital Budgeting Decisions: Sources and Perspectives of Risk – Traditional Tools – Payback Period – Risk Adjusted Discount Rate – Certainty Equivalent Coefficient of Variation – and Decision Tree Analysis (Including Problems)

UNIT-II: WORKING CAPITAL MANAGEMENT:

Working Capital: Meaning – Kinds – Determinants – Sources and Levels – Estimation of Working Capital Requirements (Including Problems)

Cash Management: Motives of Holding Cash – Objectives of Cash Management – Factors Determining Cash Need – Cash Cycle–Cash Forecasting and Budgeting – Determination of Optimum Cash Balance (Including Problems)

Accounts Receivable Management: Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems)

Inventory Management: Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems)

UNIT-III: FINANCING DECISIONS:

Cost of Capital: Meaning – Significance – Classification of Costs – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital and Cost of Retained Earnings – Computation of Weighted Average and Marginal Cost of Capital (Including Problems)

Leverages: Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage– Degree of Combined Leverage – Indifference Point (Including Problems)

Capital Structure Theories: Meaning – Determinants – Theories – Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach (Theory)

UNIT-IV: DIVIDEND DECISIONS:

Dividend Policy: Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory)

Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – MM Hypothesis (Including Problems).


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SUGGESTED READINGS:

1. Van Horn, James C: Financial Management, PH.
2. Rustagi, R.P. Financial Management, Sultan Chand.,
3. Pandey I.M.: Financial Management, Vikas,
4. Prasanna Chandra: Financial Management, TMH,
5. Erhardt & Brigham: Corporate Finance: A Focused Approach, Thomson,
6. Eugene Brigham & Erhardt: Fundamental of Financial Management, Thomson,
7. Khan M.Y. & Jain PK: Financial management, TMH,
8. Kulkarni PV.: Financial Management, Himalaya.,
9. Lasher: Practical Financial Management, Thomson,
10. Shashi K Gupta and RK Sharma: Financial Management, Kalyani,
11. Solemen Ezra & Pringle John J: An Introduction to Financial Management, PH,
12. Srivatsava R.M: Essential of Business Finances, Himalaya,
13. Sudarsan Reddy G: Financial Management, Himalaya,

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SEMESTER-I
INDIAN ACCOUNTING STANDARDS

PAPER CODE: Com 5: Elective – II
THPW: 4; Credits: 4

Total Marks:100 [60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: To familiarize the student with accounting standards and financial reporting practices.

UNIT-I: INTRODUCTION:

Accounting: Meaning – Evolution – Accounting as an information system – Accounting Principles - Accounting standard: Concept -Evolution - Difficulties in standard setting process – IASB - FASB- ASB India: Constitution - Functions – Procedure for setting standards - Need for Uniform Global Financial Reporting - Significant differences between IAS, US GAAP and Indian GAAP (AS) - IFRS Concept – Convergence of Accounting Standards - Ind AS Concept – Applicability/Adoption of Ind AS (Road Map).
(Theory only)

UNIT-II: INDIAN ACCOUNTING STANDARDS (IND AS-1 to 21):

Overview of Indian Accounting Standards: (Ind AS-1 to Ind AS-21): Ind AS-1: Presentation of financial statements – Ind AS-2: Inventories – Ind AS-7: Cash flow statements - Ind AS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS-11: Construction contracts – Ind AS -12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases – Ind AS-18: Revenue – Ind AS-19: Employee benefits – Ind AS-20: Accounting for Govt. Grants and Disclosure of Govt. Assistance – Ind AS-21: The effects of changes in foreign exchange rates. **(Theory only)**

UNIT-III: INDIAN ACCOUNTING STANDARDS (IND AS-23 to 41):

Overview of Indian Accounting Standards: (Ind AS-23 to Ind AS-41): Ind AS- 23: Borrowing costs – Ind AS-24: Related party disclosure – Ind AS-27: Separate financial statements – Ind AS-28: Investments in associates and Joint ventures – Ind AS-29: Financial Reporting in Hyper Inflationary economies – Ind AS-32: Financial instruments: Presentation – Ind AS-33: Earnings Per Share – Ind AS-34: Interim financial reporting – Ind AS-36: Impairment of assets – Ind AS-37: Provisions, contingent liabilities and contingent assets – Ind AS-38: Intangible assets – Ind AS-40: Investment property – Ind AS-41: Agriculture. **(Theory only)**

UNIT-IV: INDIAN ACCOUNTING STANDARDS (IND AS-101 to 106):

Overview of Indian Accounting Standards: (Ind AS 101 to Ind AS 106): Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-102: Share based payments – Ind AS-103: Business Combinations – Ind AS -104: Insurance contracts – Ind AS-105: Non-current assets held for sale and discontinued operations – Ind As-106: Exploration for and evaluation of mineral resources. **(Theory only)**

SUGGESTED READINGS:

1. Jawaharlal "Accounting Theory and Practice" Himalya Publishing Company, New Delhi.
2. Porwal L.S. "Accounting Theory" Tata McGraw-hill Publishing Company, New Delhi.
3. Rawat D.S. "Accounting Standards" Taxmann Allied Services Private Limited, New Delhi.
4. Rawat D.S. "Ind ASs Converged IFRS" Taxmann Allied Services Private Limited, New Delhi.
5. Kamal Garg "Ind AS & IFRS" KG Management Advisors LLP, New Delhi, 2017
6. Kamal Garg "IFRS Concepts and Applications" Bharat Law House Pvt. Limited, New Delhi.
7. Ghosh T.P. "IFRSs for Finance Executives", Taxmann Allied Services Private Limited, New Delhi.
8. Gupta R.L & Radhaswamy "Advanced Accountancy" Sultan Chand & Sons, New Delhi.

JOURNALS & NEWS PAPERS:

- 1) Chartered Accountant, Journal, ICAI.
- 2) Management Accountant, Journal, ICWAI
- 3) Economic Times, News Paper, Times of India
- 4) Business Line, News Papers, The Hindu.

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SEMESTER-II
INTERNATIONAL BUSINESS AND BUSINESS ENVIRONMENT

PAPER CODE: Com 6: Core – I
THPW: 4; Credits: 4

Total Marks: 100 [60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: To familiarize and acquaint the students with the knowledge of the business environment and the latest developments in the business environment.

UNIT - I: INTRODUCTION:

Business Environment—Concept-Elements-Economic Environment-Economic Systems-Policy Environment-Fiscal Policy-Monetary Policy—Political Environment-Role of Government in Business-Legal Environment-Consumer Protection Act-Competition Act-Socio-Cultural Environment - Corporate Social Responsibility.

UNIT - II: LIBERALIZATION, PRIVATIZATION AND GLOBALISATION:

Industrial Policy 1991, Economic Reforms and its Implementation — Economic Planning—NITI Aayog— Liberalization — Second Generation Reforms - Balance of Payments - Importance - Components.

Privatization – Objectives – Forms—Theories of International Trade-Government intervention in International Trade- Tariff and Non-Tariff Barriers — Globalization- Meaning and Modes of Entry.

UNIT - III: FOREIGN CAPITAL:

Foreign Direct Investment: Types- Trends- Costs and Benefits to Home and Host Countries-Policy of Government-Foreign Portfolio Investment – FEMA- Objectives – Provisions—International Economic Institutions-IMF-World Bank-UNCTAD.

UNIT - IV: WTO AND TRADE POLICY:

World Trade Organisation – Functions – Objectives – AOA – GATS – TRIPS – TRIMS - Regional Economic Integration-levels-Trade Creation and Diversion Effects-Regional Trade Agreements-EU-ASEAN-SAARC-NAFTA-BRICS—India's Trade Policy.

SUGGESTED READINGS:

1. Francis Cherunilam: Global Economy and Business Environment – Himalaya
2. Francis Cherunilam: Business Environment - Text and Cases - Himalaya
3. S.K.Misra & V.K.Puri: Economic Environment of Business - Himalaya
4. Menipaz: International Business: sage.
5. Prof. Laxmi Narain: Globalization – Liberalization and Privatization of Public Enterprises – Sultan Chand & Co.
6. S.K.Misra & V.K.Puri: Indian Economy – Himalaya
7. Aswathappa: Business Environment – Himalaya
8. Dutt and Sundharam: Indian Economy
9. Ray: Indian Economy, PHI

Reports:

1. World Development Report; 2. Human Development Report;
3. India Development Report; 4. Pre-budget economic survey.

Periodicals:

Economic and Political weekly; Business India; Business World; Business Today; Finance India; Business Standard.

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**SEMESTER-II
MARKETING MANAGEMENT**

PAPER CODE: Com 7: Core – II
THPW: 4; Credits: 4

Total Marks:100 [60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: To render an in-depth understanding of the marketing management and familiarize learners with the latest developments in the field of marketing.

Unit-I: Brand Management: Role of brands- Meaning of brand equity- Brand equity models (Brand Asset Valuator, Brand Resonance model and Brand Dynamics model)- Building brand equity- Choosing and developing brand elements- Measuring brand equity – Brand value chain-Brand audit and brand tracking- Inter brand valuation method- Managing brand equity- Branding strategies and decisions- Brand portfolio- Role of brands in brand portfolio- Brand extensions- Advantages and disadvantages of brand extension- concept of customer equity.

(Note: Identify and compare two brands related to the same market segment and examine their performance).

Unit-II: Customer Loyalty and Relationship: Customer perceived value- Customer value analysis- Concept of customer loyalty-Building customer loyalty- Creating value through Brand communities - Customer value creation techniques- Customer satisfaction- Measuring customer satisfaction- Customer profitability analysis and customer lifetime value- Calculating customer lifetime value- Customer attraction and retention- Managing customer base- Concept of customer relationship management, customer empowerment.

(Note: Choose a product and identify how you would determine the customer's lifetime value)

Unit-III Services Marketing: Meaning of service- Types of Service offers-Characteristics of services- Service failures- Managing service failures- concept of customer coproduction- Marketing in services industries- Types- Differentiating services- Concept of service quality (SERVQUAL)- Managing service quality- Determinants of service quality- Service quality model- Service quality attributes- Service quality gaps- Improving service quality

(Note: Apply service quality attributes to measure the service quality of any company of your choice).

Unit-IV: Contemporary Developments in Marketing: Digital Marketing Domains- Social Media Marketing- Content Marketing- Email Marketing- Search Engine Optimization- Mobile Marketing- Influencer Marketing (Note: Undertake a Google search engine analysis for a product). Sustainable marketing- Sustainable marketing principles- Concept of consumerism and environmentalism- Socially responsible marketing- Cause related marketing. (Note: Identify the characteristics of a green marketing company).

SUGGESTED READINGS:

1. Marketing Management: Philip Kotler and Kevin Lane Kotler, Pearson Education
2. Fundamental of Marketing: Stanton WJ
3. Marketing concepts and cases – Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, TMH 13th Edition, New Delhi
4. Marketing Management: Ramaswamy & Nama kumari, Tata McGraw Hill
5. Marketing Planning and Strategy: Jain, Cengage learning.
6. Marketing Management: Gandhi IC, Tata McGraw Hill

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P. Par

7. Basic Marketing: McCarthy EJ & Others, Tata McGraw Hill
8. The Essence of Marketing: Majare, PHI
9. New Marketing Strategies: Ian Chasten, McGraw Hill
10. Marketing Management: Nazia Sultana & B. Shailaja, National Publishing Co.
11. Marketing Management: Rajan Saxena, Tata McGraw Hill
12. Marketing: Sharma et al., Cengage Learning.
13. Digital Marketing Strategy: An Integrated Approach to Online Marketing: Simon Kingsnorth, Kogan Page

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S. P.

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SEMESTER-II
HUMAN RESOURCE MANAGEMENT

PAPER CODE: Com 8: Core - III

Total Marks:100 [60ESE+20I+10A+10S]

THPW: 4; Credits: 4

ESED: 3 HRS

Objective: To understand various facets of human resource management & comprehend emerging developments in HRM.

UNIT-I: INTRODUCTION AND ACQUISITION OF HUMAN RESOURCE:

Human Resources Management (HRM): Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager.

Concept of Job Design - Job Analysis: Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis.

Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning.

Recruitment: Objectives - Sources of recruitment – Selection: Selection - Procedure – Tests and Interview - Placement - Induction - Promotion – Transfer.

UNIT-II: DEVELOPING AND MOTIVATING HUMAN RESOURCE:

Training - Assessing training needs - Methods and Evaluation of Training.

Development - Techniques of Management Development – Evaluating Effectiveness.

Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India – Work committee – Joint management council.

UNIT-III: MAINTENANCE OF HUMAN RESOURCE

Performance Management: Concept - Performance Appraisal - Methods - Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers - Career Planning and Development.

Compensation Management: Objectives – Job Evaluation: Methods - Essentials of Sound Wage Structure – of Minimum Wage, Living Wage and Fair Wage – Wage Differentials.

Employee Relations: Concept of Employee Engagement – Discipline: Objectives – Grievance: Causes – Procedure.

UNIT-IV: RECENT TRENDS IN HUMAN RESOURCES MANAGEMENT:

Knowledge Management: KM Architecture - Knowledge Conversion - Knowledge Management Process.

Virtual Organizations: Features -Types - HR Issues. **Learning Organization:** Characteristics – Role of Leader in Learning Organizations.

Managing Diversity – Benefits-Strategies. **Work life Balance**-Significance-Steps.

Talent Management: Concepts of Talent Management - Landing of Top Talent and Techniques - Concept of Human Capital – Concept of Social Capital.

SUGGESTED READINGS:

1. Bohlander: Human Resource Management, Thomson
2. David A.De Cenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
3. Biswajeet Pattanayak: Human Resource Management, PHI
4. Srinivas K. R: Human Resource Management in Practice, PHI.
5. Sharma: Human Resource Management sage
6. Mathis: Human Resource Management, 10e Thomson
7. Sadri, Jayasree, Ajgaonkar: Geometry of HR, Himalaya
8. Subba Rao P: Personnel and Human Resource Management, Himalaya.
9. VSP Rao:, Human Resource Management, Vikas
10. Mello: Strategic Human Resource Management, 2e Thomson
11. Gupta CB, Human Resource Management, Sultan Chand & Sons.

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SEMESTER-II
INVESTMENT MANAGEMENT

PAPER CODE: Com 9: Elective - I
THPW: 4; Credits: 4

Total Marks: 100 [60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: To familiarize the student with the principles, practice of Investment Management, and acquaint the students the functioning of the Indian Capital Market.

Unit-I: Introduction to Investment Management:

Investment: Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory).

Financial Assets: Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory).

Unit-II: Indian Capital Markets – An Overview

Primary and Secondary Market: Methods of Issues in Primary Market-Parties Involved – Allotment Process - Investor Protection – Listing and Delisting of Securities in Secondary Market – Trading Process – Stock Exchanges in India-SEBI – Its functions and Role (Theory).

Security Market Index: Meaning – Different Averages and Indices – The Construction of Indices – Maintenance Problem with Security Market Indices – Stock Market Index Revision (Including Problems).

Unit-III: Risk and Return Analysis

Return: Meaning- Holding Period Return- Equivalent Annual Return - Expected Value of Returns – measuring Returns from Historical Data – Measuring Average over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return (Including Problems).

Risk : Meaning - Sources of Risk – Market Risk – Interest Rate Risk – Purchasing Power Risk – Business Risk – Financial Risk - Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium- Measuring of Risk - Range as Measure of Risk – Standard Deviation as a Measure of Risk – β as a Measure of Risk (Including Problems).

Unit-IV: Portfolio Analysis:

Portfolio Analysis: Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investment – Reduction of Portfolio Risk through Diversification – Security Return Perfectly Positively Correlated – Security Returns Perfectly Negatively Correlated – Security Return Uncorrelated (Including Problems).

Portfolio Selection: Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).

Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi-Index Model (Including Problems).

SUGGESTED READINGS:

1. Agarwal: A Guide to Indian Capital Market, New Delhi.
2. Avadhani V.A. Indian Capital Markets. Himalaya.
3. Mayo Investment 7e Thomson.
4. Bhalla V.K. Investment Management. S. Chand and Co.
5. Reilly: Investment Analysis and Portfolio Management, Thomson.
6. Kevin, S: Security Analysis Portfolio Management, PH:

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SEMESTER-II
ADVANCED MANAGERIAL ACCOUNTING

PAPER CODE: Com 10: Elective - II
THPW: 4; Credits: 4

Total Marks: 100 [60ESE+20I+10A+10S]
ESED: 3 HRS

Objectives: To familiarize and acquaint the students with the application of advanced managerial accounting techniques.

UNIT-I: ANALYSIS OF FINANCIAL STATEMENTS:

Financial Statements – Meaning – Objectives – Types – Uses - Limitations - Analysis of financial statements - Meaning - Techniques (Theory only) - Ratio Analysis: Meaning – Classification of Ratios: Current Ratios, Solvency Ratios, Activity Ratios and Profitability Ratios – DuPont Analysis (Including problems) - Cash Flow Analysis – Meaning - Preparation of Cash Flow Statement as per Ind-AS-7 (Including problems).

UNIT-II: RESPONSIBILITY ACCOUNTING AND TRANSFER PRICING:

Responsibility Accounting – Concept – Steps – Responsibility Centre – Types of Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre – Preparation of Responsibility Accounting Reports (Including problems).

Transfer Pricing - Concept – Methods: Market-based pricing – Cost-based pricing – Negotiated pricing - Dual pricing (including problems).

UNIT-III: INFLATION ACCOUNTING AND INCOME MEASUREMENT:

Inflation Accounting - Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems)

Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems)

UNIT-IV: FINANCIAL MEASURES OF PERFORMANCE:

Introduction – Return on Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) – Concept - Significance of EVA – Measurement of EVA (Simple problems only).

Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory only).

SUGGESTED READINGS:

1. Sharma RK & Shashi K. Gupta: "Management Accounting- Principles & Practice" Kalyani Publishers, New Delhi.
2. Gupta S.P. "Management Accounting" Sahitya Bhavan Publications, Agra.
3. Jawahar Lal "Advanced Management Accounting-Text, Problems and Cases", S. Chand & Company Pvt. Ltd., New Delhi.
4. Ravi M. Kishore, "Cost Management" Taxmann Allied Services Pvt. Ltd., New Delhi.
5. Khan MY & Jain PK, "Management Accounting" Tata McGraw-Hill Publishing Company Ltd., New Delhi.
6. M.A. Sahaf "Management Accounting-Principles & Practice" Vikas Publishing Company Pvt. Ltd., New Delhi.
7. Jawahar Lal "Accounting Theory & Practice" Himalya Publishing Company, New Delhi.
8. Jain S.P. & Narang K.L. "Accounting Theory & Management Accounting" Kalyani Publishers, New Delhi.
9. Robert S. Kaplan & Anthony A. Atkinson "Advanced Management Accounting" Prentice-Hall of India Pvt., Ltd., New Delhi.
10. Ronald W. Hilton, "Managerial Accounting", Tata McGraw-Hill Publishing Company, New Delhi.

JOURNALS & NEWS PAPERS:

1. Chartered Accountant, Journal, ICAI, 2. Management Accountant, Journal, ICWAI 3. Economic Times, 4. Times of India

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SEMESTER-III
RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS

PAPER CODE: Com 11: Core - I
THPW: 4; Credits: 4

Total Marks:100 [60ESE+20I+10A+10S]
ESED: 3 HRS

OBJECTIVE: To develop proficiency in quantitative techniques, research methods, data interpretation and various analytical tools for effective decision-making and report writing in business contexts

UNIT-I: INTRODUCTION:

Quantitative Techniques: Meaning, Need and Importance - Classification: Statistical Techniques - Operations Research techniques - Quantitative Techniques in Decision making - Limitations.

Research: Meaning, Purpose, Characteristics and Types - Process of Research: Methods of Research: - Difficulties in Business research.

Sources of Data: Primary and Secondary Sources - Methods of collecting Primary Data - Census vs. Sampling - Methods of Sampling - Measurement and scaling techniques.

UNIT-II: INTERPRETATION AND REPORT WRITING:

Processing and Presentation of Data: Editing, coding, classification, and tabulation - Graphic and diagrammatic presentation (Theory only). Statistical analysis of Data: Types of analysis (Descriptive analysis and inferential analysis) – Tools: Measures of Central Tendency, Measures of Variation, Skewness, Time series, Index numbers, Correlation and Regression (theory only).

Interpretation: Introduction - Essentials for Interpretation, Precautions in interpretation - Conclusions and generalization - Methods of generalization. Statistical fallacies: bias, inconsistency in definitions, inappropriate comparisons, faulty generalizations, drawing wrong inferences, misuse of statistical tools, failure to comprehend the data. (Including small cases).

Report Writing: Meaning and types of reports - Stages in preparation of Report - Characteristics of a good report - Structure of the report'-Documentation: Footnotes and Bibliography - Checklist for the report.

UNIT-III: STATISTICAL ESTIMATION AND HYPOTHESIS TESTING:

Concepts: Population, sample and sampling distribution - Parameters and statistics - Central limit theorem - Concept of Standard Error - Confidential limits - Estimation of population parameters - Properties of a good estimator - Point and interval estimation - Hypothesis Formulation and testing procedure - Type I and Type II errors - One tail and two tail tests (Theory only).

Sampling of Attributes: Estimation and testing of Number and Proportions of Success- Difference between two proportions (including problems).

UNIT-IV: SAMPLING OF VARIABLE:

Large Samples: Difference between large and small samples - Estimating population mean - Testing: Significance of Mean - Significance of the difference between means of two samples - Significance of the difference between the standard deviations of two samples. (including problems).

Small Samples: 't' test - Fixing fiducial limits to population mean – Testing: Significance of the mean - Significance of the difference between two independent means – Significance of the difference between two dependent means (including problems).

SUGGESTED READINGS:

1. Levin et al: Statistics for Management., 2. Kothari: Research Methodology., 3. Zikmund: Business Research Methods., 4. Krishna Swamy: Methodology of Research in Social Sciences., 5. SC. Gupta: Fundamentals of Statistics., 6. SP. Gupta: Statistical Methods., 6. 7. Keller: Statistics for Management & Economics., 8. Sanchetty & Kapoor: Business Statistics., 9. Anderson: Statistics for Business and Economics, Achalapathi KV: Reading in Research Methodology in Commerce & Business Management.

SEMESTER-III
E-Commerce (ID paper)

PAPER CODE: Com 12: Core - II
THPW: 4; Credits: 4

Total Marks:100 [50ESE+15I+35LPE]
ESED: 3 HRS

OBJECTIVE: To know and learn about Information Technology through its applications; and to give an overview of E-Commerce fundamentals with an objective of exposing them to the functional areas of E-Commerce.

UNIT-I: INTRODUCTION:

E-Commerce - E-Business - Potential Benefits of E-commerce – Driving Forces of E-Commerce – Business Process Re-Engineering –E-Commerce Applications –Regulatory Environment for E-Commerce – Competitive intelligence on the Internet – Future of E-Commerce.

UNIT-II: ELECTRONIC DATA INTERCHANGE (EDI), E-COMMERCE & INTERNET:

Introduction - Traditional EDI systems - Benefits and Drawbacks - Data transfer and standards. Financial EDI-EDI systems and the Internet - Legal security and private concerns - Authentication Methods – Firewalls – Factors considered in securing the firewalls - Internet trading relationships: Business to Consumers (B2C), Business (B2B), Consumer to Business (C2B), Government to Consumer (G2C), Features and benefits-Portal Vs Website - Supply Chain Management.

UNIT- III: COMPUTERIZED ACCOUNTING:

Computerized Accounting: Meaning, Features, Advantages and disadvantages – Computerized vs Manual Accounting – Creation of Company – Grouping of accounts – Creation of Accounts: Cash Book, Bank Book, Sales Register, Purchase Register, Journal Register, Debit Note Register, Credit Note Register, Opening and Closing Stock – Creation of Inventory – Creation of Stock Groups, Stock Categories, Godowns, Stock Items and Units of Measure – Detailed Stock Valuation.

Entering Transactions: Voucher Entry – Sales Vouchers – Purchase Vouchers – Receipt Vouchers – Payment Vouches – Contra Vouchers – Journal Vouchers – Debit Note Vouchers – Credit Note Vouchers – Editing and Deleting Vouchers – Voucher Numbering – Customization of Vouchers – Discount Allowed – Discount Received – Petty Cash Book – Depreciation – Automatic Interest Calculation – Interest Receivable – Interest Payable.

UNIT-IV: COMPUTERISED STATEMENTS:

Day Books – Financial Statements: Trial Balance, Trading & Profit and Loss Account, Balance Sheet – Ratio Analysis - Cash Flow statement – Funds Flow Statement - Inventory Report of a Sole Trader and a Company – Outstandings: Receivables and Payables – Editing and Deleting Ledgers and Groups – Budget Control – Creating, Editing and Deleting Budgets – GST Assessment.

SUGGESTED READINGS:

1. Implementing Tally: Nadhani & Nadhani, BPB
2. Business Data processing System: P. Mohan, Himalaya
3. Business Data Processing and Accounting System: V. Srinivas, Kalyani
4. Manuals Supplied along with respective packages.

SEMESTER-III
COST ACCOUNTING AND CONTROL

PAPER CODE: Com 13: Core - I
THPW: 4; Credits: 4

Total Marks:100 [60ESE+20I+10A+10S]
ESED: 3 HRS

OBJECTIVE: To impart conceptual knowledge of cost accounting and to equip with skills of ascertainment and control of costs.

UNIT-I: INTRODUCTION:

Cost Accounting: Nature and Scope, Need, Objectives - Cost Concepts - Installation of Costing System - Cost Accounting its relationship with Financial Accounting and Management Accounting - Cost Accounting Standards - Cost Classification - Cost Sheet - Books of Accounts – Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts (Including Problems).

UNIT-II: PROCESS COSTING:

Process Costing: Meaning, Features, Applicability, Pros and Cons – Unit Costing Vs. Process Costing – Job Costing Vs. Process Costing – Normal Loss and Abnormal Loss- Process Accounts with Stocks – Inter- Process Profit – Equivalent Production – First In-First out Method (FIFO) and Average Method – Joint Products and By-products (Including problems).

UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING:

Marginal Cost: Meaning, Features - Absorption Cost: Meaning, Pros and cons – Marginal Costing Vs Absorption Costing - Preparation of Income Statement under Marginal Costing and Absorption Costing - Differential Costing: Meaning of Differential Cost, Marginal Cost Vs. Differential Cost, Characteristics of Differential Costing, Managerial Applications of Marginal & Differential Cost Analysis (including problems).

UNIT- IV: BUDGETARY CONTROL & STANDARD COSTING:

Budget: Meaning, Essentials – Budgeting - Budgetary Control: Essentials, Advantages, Limitations – Classification of Budgets: Functional Budget: Sales Budget, Production Budget, Direct Material Budget, Direct Labor Budget, Manufacturing Overheads Budget - Capital Expenditure Budget - Cash Budget – Master Budget – Flexible Budget – Performance Budget – Traditional System of Budgeting – Zero Based Budgeting (Including Problems).

Standards: Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons - Standard Costing and Budgetary Control – Variance Analysis. (Including Problems).

SUGGESTED READINGS:

1. Prashanta Athma – Cost and Management Accounting Himalya; 2. Jain S.P & Narang K.L.,—Advanced Cost Accounting Kalyani Publishers, New Delhi; 3.Iyengar S.P., – Cost Accounting – Principles & Practice, Sulta: Chand & Sons; 4.Khan M.Y & Jain P.K.,-Theory and Problems in Cost Accounting, TMH; 5.Ravi M. Kishore, – Cost Management, Taxmann; 6. Lal Nigam & Jain, – Cost Accounting – Principles and Practice Prentice-hall; 7.Manish Dutta, — Cost Accounting – Principles & Practice, Pearson; 8.Saxena VK & Vashist CD, —Advanced Cost & Management Accounting, Sultan Chand & Sons; 9.Colin Drury, -Management & Cost Accounting Thomson Asia Pvt. Ltd, 10. Asish K. Bhattacharyya — Principles and Practice of Cost Accounting. Prentice Hall, 11. Arora M.N. —Cost Accounting –Principles & Practice Vikas Publishing House. 12. Ravi M. Kishore —Cost & Management Accounting Taxman's Publications Pvt. Ltd., New Delhi.

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SEMESTER-III
INTERNATIONAL FINANCIAL MANAGEMENT

PAPER CODE: Com 14: Elective - I
THPW: 4; Credits: 4

Total Marks: 100 [60ESE+20I+10A+10S]
ESED: 3 HRS

OBJECTIVE: To gain the conceptual knowledge and application of international financial management.

UNIT-I: INTRODUCTION TO INTERNATIONAL FINANCIAL MANAGEMENT

An Overview of International Financial Management: Meaning – Features of International Finance – Scope of International Finance – International Financial Management and Domestic Financial Management – Factors influencing Growth of International Finance – International Monetary System (Theory only).

Balance of Payments Accounting: BoP Accounting Principles – Debit and Credit Entries – Balance of Payments Statement (Including Problems).

UNIT-II: FOREIGN EXCHANGE MARKETS & EXCHANGE RATE MECHANISM

Foreign Exchange Market: Features – Major Participants – Spot Market: Features, arbitrage, speculation – Forward Market: Features, arbitrage, hedging. Speculation, Swapping (Including Problems).

Exchange Rate Mechanism: Exchange Rate Quotations – Nominal, Real & Effective Exchange Rates – Exchange Rate Determination in Spot Market – Exchange Rate Determination in Forward Market (Including Problems).

UNIT-III: FOREIGN EXCHANGE EXPOSURE

Measurement of Foreign Exchange Exposure: Meaning & Relevance of Foreign Exchange Exposure – Classification of Foreign Exchange Exposure: Transaction Exposure, Operating Exposure & Accounting Exposure (Including Problems).

Management of Foreign Exchange Exposure: Need – Hedging of Transaction Exposure – Hedging of Real Operating Exposure – Management of Accounting Exposure (Including Problems).

UNIT-IV: INTERNATIONAL FINANCING DECISIONS

International Financial Markets: Channels for International Flow of Funds – Changing Structure of the International Financial Market – Selection of Sources and Forms of Funds (Theory Only).

International Financial Instruments: Euro Credits: Revolving Credit, Term Credit – Euro Bonds: Straight Bonds, Convertible Bonds, Currency Optional Bonds, FRNs – Euro Currency Deposits: Call Deposits, Term Deposits, Certificates of Deposits – Euro Notes: Commercial paper, NIF, Medium Term notes – Euro Issues: FCCB, GDR, ADR (Theory only).

SUGGESTED READINGS:

1. Sharan: International Financial Management, PHI;
2. Avadhani: International Finance, Himalaya;
3. Bharati V Pathak: Indian Financial Management, Pearson;
4. Clark: International Finance, 2e Thomson;
5. Jeevenandam: Foreign Trade Finance and Risk Management, Sultan Chand;
6. Joseph Anbarasu: Global Financial Management, Ane Books Pvt. Ltd.;
7. Kevin S: Fundamentals of International Financial Management, PHI;
8. Madhu Vij: International Financial Management, Excel Books;
9. Jeff Madura: International Financial Management, Cengage;
10. Shapiro: Multinational Financial Management PHI.

SEMESTER-III
SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT

PAPER CODE: Com 15: Elective - II
THPW: 4; Credits: 4

Total Marks: 100 [60ESE+20I+10A+10S]
ESED: 3 HRS

OBJECTIVE: To familiarize with analysis of securities market, valuation of different securities for the purpose of building optimal portfolio and the students with latest concepts and trends in the securities market.

UNIT-I: SECURITY ANALYSIS

Fundamental Analysis: Meaning – Economy Analysis – Economic Forecasting – Forecasting Techniques – Industry Analysis – Concept of Industry – Industry Life Cycle – Industry Characteristics – Company Analysis – Financial Statements – Analysis of Financial Statements (Theory Only)

Technical Analysis: Meaning – Dow Theory – Basic Principles of Technical Analysis – Trends and Trend Reversal – Elliot Wave Theory – Mathematical Indicators – Market Indicators Technical V/s Fundamental Analysis (Theory Only)

Efficient Market Theory: Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Tests of Efficient Market Hypothesis (Theory Only)

UNIT -II: VALUATION OF SECURITIES

Share Valuation: Concept of Present Value – Share Valuation Model – One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including Problems)

Bond Valuation: Bond Returns – Coupon Rate – Current Yield – Spot Interest Rate – Yield to Maturity – Yield to Call – Bond Prices – Bond Risks – Bond Duration (Including Problems)

UNIT -III: CAPITAL MARKET THEORY

Capital Market Theory: Assumptions- Capital Asset Pricing Model – Efficient Frontier with Riskless Lending and Borrowing – Capital Market Line – Security Market Line – SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (Including Problems)

Arbitrage Pricing Theory: The Law of One Price – Assumptions – Arbitrage Pricing for one Risk Factor – Two Factor Arbitrage Pricing – Multiple Arbitrage Pricing – Limitations of APT (Including Problems)

UNIT-IV: PORTFOLIO PERFORMANCE EVALUATION & REVISION

Portfolio Performance Evaluation: Need for Evaluation – Evaluation Perspective – Meaning of Portfolio Evaluation – Measuring Portfolio Return – Risk Adjusted Returns – Sharpe Ratio – Treynor Ratio – Differential Return (Including Problems)

Portfolio Revision: Need for Revision – Meaning of Portfolio Revision – Constraints in Portfolio Revision – Portfolio Revision Strategies – Formula Plan – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging (Theory Only)

International Investing: Benefits and Risk of Global Investing – Factors Influencing International Investing – Foreign Exchange Risk (Theory Only)

SUGGESTED READINGS:

1. Avadhani, V.A: Investment & Security Management in India, Himalaya;
2. Bhall, V. K.: Investment Management, S. Chand & Co.;
3. Fisher Donald E & Ronald J Jordan: Securities Analysis & Portfolio Management, PHI;
4. Francaia Jack Clark & Richard W Taylor: Theory & Problems of Investment, McGraw;
5. Gangadhar V: Investment Management, Anmole;
6. Kevin S: Security Analysis and Portfolio Management, Prentice Hall;
7. Mayo: Investments, Thomson;
8. Punithavathi Pundyan: Securities Analysis & Portfolio Management, Vikas;
9. Reilly: Investment Analysis and Portfolio Management, Thomson;
10. Strong: Practical Investment Management, Thomson;
11. Sharp Etal.: Investments, Prentice Hall;
12. Sulochana M: Investment Management, Kalyani.

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SEMESTER-IV
QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

PAPER CODE: Com 16: Core - I
THPW: 4; Credits: 4

Total Marks:100 [60ESE+20I+10A+10S]
ESED: 3 HRS

OBJECTIVE: To impart inferential skills to the student by using Quantitative Techniques for Business Decisions.

UNIT-I: ANALYSIS OF VARIANCE AND STATISTICAL QUALITY CONTROL:

F-test: Meaning and Applications - ANOVA: Assumptions - Procedure - One way and two-way analysis of variance (including Problems).

Statistical Quality Control: Introduction - Chance and Assignable Causes of variation Uses of SQC - Process Control and Product Control - Control Charts for Variables: X - chart - Range chart - Standard deviation chart - Control charts for attributes: C chart - p Chart - np chart.

UNIT-II: ASSOCIATION OF ATTRIBUTES & CHI SQUARE TEST:

Association of Attributes: Meaning - Distinction between correlation and association Methods of studying Association - Yule's Correlation Coefficient - interpretation of results (including problems).

Chi Square Test: Definition - Conditions for applying Chi square test, Yates's correction - Uses and limitations of Chi square test - Chi square test for testing the independence of Attribute - Chi square test for goodness of fit (including problems).

UNIT-III: OTHER NON- PARAMETRIC TEST & STATISTICAL DECISION THEORY:

Non- Parametric test, Meaning - Sign Test - Paired Sample Sign Test Mann -Whitney test (UTEST); One Sample Run test Kruskal-Wallis test (H-test); Rank correlation test - Merits and limitations of Non - Parametric test.

Statistical Decision Theory: Nature of Decision - State of Nature - Pay off Tables - Expected Pay off - Expected Opportunity Loss - Value of Perfect Information - Types of Decision Situation - Choice of Decision Criteria - Decision Tree Analysis - Decision Making under Uncertainty (including simple problems).

UNIT-IV: GAME THEORY AND LINEAR PROGRAMMING (LP):

Game Theory: Characteristics of Game Theory - Two Persons Zero Sum Game - Maximum and Minimax Strategies - Saddle Point - Dominating Strategy - Mixed Strategy - Limitations of Game Theory (including simple problems with Analytical Formulae and Graphical Methods).

Linear Programming: Meaning - Requirements for application - Assumptions - Advantages - Application of LP - Formulation of LP problems (including simple problems). Graphical Solutions of LP problems with two variables only (including simple problems).

SUGGESTED READINGS:

1. Levin & Rubin: Quantitative Approaches in Management, Pearson
2. SC. Gupta: Fundamentals of Statistics, Himalaya Publications
3. SP. Gupta: Statistical Methods.
4. Anderson: Quantitative Methods for Business Decision, Thomson
5. Barry Render et al: Quantitative Analysis for Management, PHI
6. Anderson: Introduction to Management Science: Quantitative Techniques for Decision Making, Thomson
7. G. Gopikuttan: Quantitative Methods and Operational Research, Himalaya
8. D.C. Sancheti & VK. Kapoor: Statistics, Sultan Chand & Sons
9. Anand Sharma: Quantitative Techniques for Decision Making Himalaya Publications
10. Shenoy GV: Quantitative Techniques for Managerial Decisions, New Age

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SEMESTER-IV
BUSINESS AND CORPORATE TAXATION

PAPER CODE: Com 17: Core - II
THPW: 4; Credits: 4

Total Marks:100 [60ESE+20I+10A+10S]
ESED: 3 HRS

OBJECTIVE: To acquaint the student with the Theoretical and Practical aspects of Assessing Partnership Firms, Companies, Co-operatives and Trusts. To make the student aware of the basics of GST and Customs Act.

UNIT-I: ASSESSMENT OF PARTNERSHIP FIRMS & AOP:

Meaning of Partnership Firm - Conditions for Assessment as a firm U/S 184 and 185 - Treatment of interest and remuneration paid to partners U/S 40(b) - Computation of Total Income - Assessment of Partners of Firm - Change in constitution of Firm Succession of one firm by another firm - Assessment of dissolved or discontinued firm - Partnership Firm Assessed as Association of Persons (AFAOP) - Computation of Total Income - Treatment of share of income received by partners of PFAOP (Theory and Problems).

UNIT-II: ASSESSMENT OF COMPANIES & OTHER TAXES:

Meaning of Company - Types of Companies - Computation Procedure - Computation of total income of companies - Determination of Tax Liability - Taxable income - Deductions - Tax Liability - MAT - Carry Forward and set off of losses - Tax on Distributed Profits - Tax on income distributed to Unit holders - Tax on income receipt from venture capital companies and funds - Other Taxes: Security Transaction Tax - Tonnage Tax (Theory and Problems).

UNIT-III: ASSESSMENT OF CO-OPERATIVES AND TRUSTS:

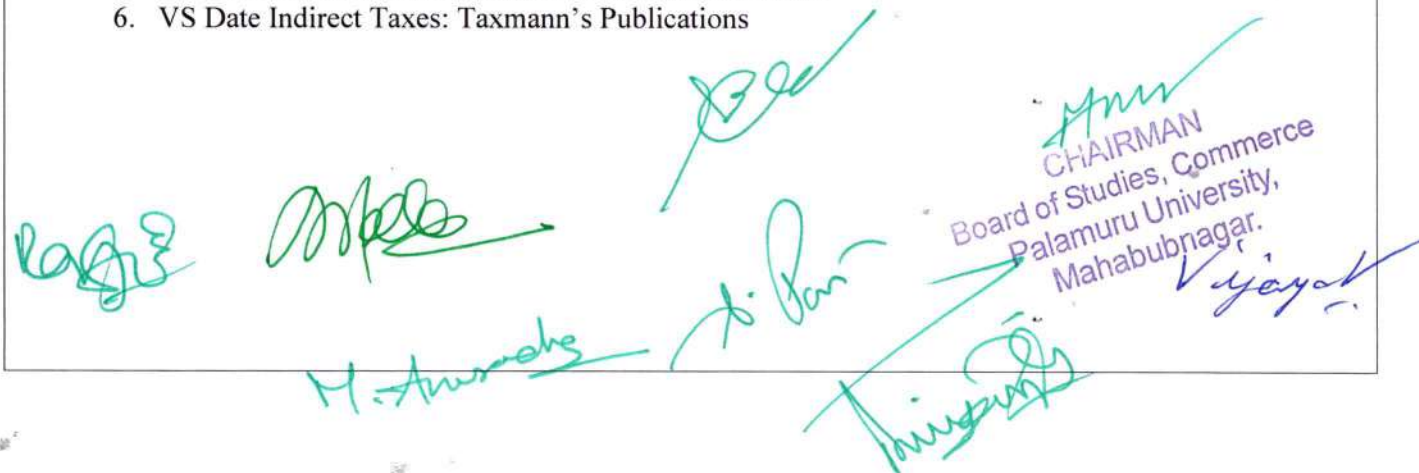
Cooperative Societies: Meaning - Deduction u/s 80(p) - Other deductions - Computation of Tax (Theory and problems). Trusts: Definition - Creation - Registration - Types of Trusts - Tax Exemptions - Accumulation of income - Income not exempted - Assessment of Trust (Theory and problems).

UNIT - IV: FUNDAMENTALS OF GST & CUSTOMS ACT:

GST Introduction - Registration - Inter & Intra State Acts under GST - Distinction between goods and services - Levy and collection of GST - Exemptions from GST - Place, Time and value of supply input tax credit - Payment of GST - Customs Act: Meaning- Classification - Types of Customs duty - Exemptions (Theory only).

SUGGESTED READINGS:

1. Vinod K. Singhania: Taxman's Direct Tax Laws.
2. V.P. Gaur and D.B. Narang Income Tax Law and Practice- Kalyani Publications
3. Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.
4. CA (Dr.) KM Bansal Taxmann's Fundamentals of GST & Customs Law
5. GST and Customs : K. Bansal, Taxmann's Publications
6. VS Date Indirect Taxes: Taxmann's Publications


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**SEMESTER-IV
STRATEGIC MANAGEMENT**

PAPER CODE: Com 18: Core - II
THPW: 4; Credits: 4

Total Marks: 100 [60ESE+20I+10A+10S]
ESED: 3 HRS

OBJECTIVE: To develop and implement effective strategic management processes, incorporating environmental analysis, crafting of strategies, execution, and evaluation to ensure organizational success and sustainability.

UNIT I: STRATEGIC MANAGEMENT & ENVIRONMENTAL ANALYSIS:

Strategy – Concept –Mintzberg Models of strategy- Levels of Strategy -Strategic Management: Process-Benefits –Guidelines for effective Strategic Management. Strategy, Ethics and Social Responsibility – Need for good corporate Governance – Corporate Citizenship.

Internal Analysis: Competitive Advantage – Competencies -SWOT Analysis –Resources, Capabilities and Core Competence- Resource Base View of a firm – Key Success Factors – Value Chain Analysis Bench Marking.

External Analysis: Components of External Analysis – Segments of General Environment – Industry's dominant factors- Porter's Five Forces Model –PEST Analysis – Industry Driving forces – Strategic group mapping.

UNIT II: CRAFTING STRATEGY:

Vision and Mission – Significance- Characteristics- Objectives – Types – Setting of Objectives - Factors affecting Strategy – Generic Strategies (Overall Low Cost Provider, Focused low cost, Broad Differentiation, focused differentiation, Best-Cost Provider) Other Strategy Choices – Strategic Alliances – Mergers and Acquisitions – Vertical Integration – Outsourcing –Offensive Strategies – first mover advantages and disadvantages-diversification –modernization – turnaround.

UNIT III: EXECUTING STRATEGY (IMPLEMENTATION OF STRATEGY):

Nature – Organizational Issues (Annual Objectives, Policies, Resource Allocation. Structure, Restructuring, Reengineering, e-reengineering, performance pay, change, conflict, culture, hr issues leadership). Marketing, Finance and Accounting Issues: Segmentation, Targeting, Positioning, Marketing Mix. Finance and Accounting: financing, investment, dividend, budgets. Performance Evaluating (ROI, EVA, and MVA)- Balanced Score Card.

UNIT IV: EVALUATION OF STRATEGY:

Strategic Evaluation – Significance – Criteria – Barriers and overcoming barriers. Strategic Control and Operation Control-Types of Strategic Controls –Process of operation Control- Evaluation techniques for strategic and operational control.

SUGGESTED READINGS:

1. Arthur Thompson, Margaret Peteraf, John Gamble and A. Strickland: Crafting and Executing Strategy, Tata McGraw Hill
2. Fred r. David: Strategic Management, PHI
3. Hitt, Ireland and Hoskisson: Strategic Management, Southwestern
4. Vipin Gupta and Others: Business Policy and Strategic Management, PHI

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**SEMESTER IV
FINANCIAL DERIVATIVES**

PAPER CODE: Com 19: Elective - I
THPW: 4; Credits: 4

Total Marks: 100 [60ESE+20I+10A+10S]
ESED: 3 HRS

OBJECTIVE: To make student efficient in the area of derivatives, giving them the knowledge of basics in Derivatives such as Forwards, Futures, Options and Swaps etc.

UNIT-I: INTRODUCTION TO FINANCIAL DERIVATIVES

Financial Derivatives: Definition - Features - Types - Uses - Critiques - History of Derivatives Markets - Financial Derivatives Indian Scenario - Evolution of Derivatives in India - Benefits of Derivatives - Equity Derivatives - Derivatives Trading at NSE and BSE - Emerging Structure of Derivatives Markets in India(Theory)

UNIT- II: FORWARDS AND FUTURES

Forwards and Futures: Meaning - Distinction between Forwards and Futures Contracts - Future Terminology and Types of Financial Future Contracts - Future Payoffs - Operation of Traders in Futures Market - Growth of Futures Market in India - Futures Market Trading Mechanism - Stock Index Futures as a Portfolio Management Tool - Speculation and Stock Index Futures - Forward Market Trading Mechanism - Forward Prices Vs. Future Prices - Determination of Future Prices of Specific Assets - Futures on Commodities - Theory of Futures Prices - Recommendations of L.C Gupta Committee (Theory & Problems)

UNIT- III: OPTIONS

Options: Concept of Option - Futures Vs. Options - Determinants of Option Prices - Black Scholes Option Pricing Model - Binomial Pricing Model (Including Problems).

UNIT- IV: SWAPS

Swaps: Concept and Nature - Evolution of Swaps Market - Features of Swaps - Types of Financial Swaps: Currency Swap, Interest Rate Swap, Equity Index Swap, Commodity Swap - Using Swap to Manage Risk - Pricing and Valuing Swaps (Including Problems).

SUGGESTED READINGS:

1. S. L. Gupta: Financial Derivatives: Theory, Concept and Problems, PHI;
2. David A. Dubofsky, Thomas W Multer, TR: Derivatives Valuation and Risk Management, Oxford;
3. Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengage;
4. Rajiv Srivastava: Derivatives and Risk Management, Oxford Higher Education;
5. John C Hull: Options, Futures and Other Derivatives, Pearson;
6. Jayanth Rama Varma: Derivatives and Risk Management, TMH;
7. Mishra Financial Derivatives, Excel;
8. Prafulla Kumar Swain: Fundamentals of Financial Derivatives, HPH;
9. R. Amuthan: Financial Derivatives, HPH;
10. Sundaram Janaki Ramanan: Derivatives and Risk Management, Pearson.

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